

Article - Public Utilities

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§25–214.

(a) This section applies to the collection of benefit charges for the Commission by the directors of finance of Prince George's County and Montgomery County or by other tax collecting authorities in those counties.

(b) Each year, for 30 days before the collection of taxes begins in Montgomery County and Prince George's County, the Commission shall have access to the records of the treasury division in each county's department or office of finance to inform each county:

(1) regarding which properties or property owners are subject to a benefit charge and the annual benefit charge imposed on the property;

(2) regarding each property on which the Commission has imposed a benefit charge that was not subject to State or county taxes; and

(3) of the total benefit charge imposed for all properties in the county.

(c) (1) (i) All laws relating to the collection of county taxes apply to the collection of a benefit charge.

(ii) A benefit charge:

1. for purposes of collection, shall be treated as a county tax;

2. shall bear the same interest and penalties as a county tax; and

3. shall be advertised with, and in the same manner as, a county tax.

(2) The director of finance shall collect a benefit charge in accordance with this section.

(3) The director of finance:

(i) shall refer a protest, objection, or complaint concerning a benefit charge to the Commission; and

(ii) may not refund, change, or amend a benefit charge.

(4) A property redeemed from a county tax sale or a property sold by the county council of Montgomery County or Prince George's County after a final tax sale may not be redeemed or sold except on payment of the benefit charge due on the property.

(5) A property subject to a delinquent benefit charge shall be sold for the delinquent benefit charge at the same time and in the same manner as property sold for delinquent county taxes.

(d) (1) The director of finance shall:

(i) print on the tax bill:

“To Sanitary Commission benefit charge \$....”;

(ii) provide a space on the tax bill for the interest or penalty;

(iii) make the proper entries on each tax bill mailed; and

(iv) collect the amount specified on the bill for the benefit charge with the State and county taxes.

(2) In Montgomery County, each property tax bill shall list separately any deferred water main or sewer connection benefit charges applicable to an assessed property.

(3) Beginning June 1, 2013, in Prince George's County, each property tax bill shall contain a notice of the number of annual payments remaining on the assessed property for the front foot benefit charge.

(e) (1) On or before the 10th day of each month, the director of finance shall pay the Commission the amount of the benefit charges collected by the director of finance through the last day of the preceding month.

(2) If the director of finance does not pay the amount due the Commission as provided in paragraph (1) of this subsection, the amount due shall bear a penalty of 1% per month.

(3) The director of finance is personally liable for failure to pay the amount due to the Commission.

(4) The county councils of Montgomery County and Prince George's County shall require the bonds of its respective director of finance to be conditioned on payment to the Commission of the amount collected under this section.

(f) (1) By December 1 of each year, the Commission shall pay Montgomery County and Prince George's County a reasonable amount for the services of its respective director of finance.

(2) The payment provided for in paragraph (1) of this subsection shall be included as an item in the Commission's operating budget.

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